



Adopted	Rejected
---------	----------

COMMITTEE REPORT

YES:	17
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1027, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. P.L.288-2013, SECTION 75, IS AMENDED TO
- 4 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: SECTION
- 5 75. (a) This SECTION applies notwithstanding IC 6-1.1-10,
- 6 IC 6-1.1-11, or any other law or administrative rule or provision.
- 7 (b) This SECTION applies to the March 1, 2011, and March 1,
- 8 2012, assessment dates.
- 9 (c) As used in this SECTION, "eligible property" means **either of**
- 10 **the following:**
- 11 (1) A vacant parcel of real property in Marion County that:
- 12 **(A) consists of not more than two (2) acres;**
- 13 **(B) was acquired after March 1, 2012, but before May 1,**

- 1 **2012; and**
 2 **(C)** is owned, is occupied, and will be used for educational,
 3 literary, scientific, religious, or charitable purposes described
 4 in IC 6-1.1-10-16.
- 5 **(2) A parcel of real property in Marion County that:**
 6 **(A) is owned, occupied, and used for educational, literary,**
 7 **scientific, religious, or charitable purposes described in**
 8 **IC 6-1.1-10-16; and**
 9 **(B) was redeemed after being sold for delinquent taxes in**
 10 **2012.**
- 11 (d) As used in this SECTION, "qualified taxpayer" refers to a
 12 ministry **or other religious organization** that:
 13 (1) is exempt from federal income taxes; **and**
 14 (2) owns an eligible property.
 15 ~~(3) acquired the eligible property after the 2012 assessment date;~~
 16 ~~and~~
 17 ~~(4) redeemed the eligible property after it was sold for delinquent~~
 18 ~~taxes in 2012.~~
- 19 (e) A qualified taxpayer may, before September 1, ~~2013;~~ **2014**, file
 20 **with the county assessor of Marion County** a property tax exemption
 21 application and supporting documents claiming a property tax
 22 exemption under IC 6-1.1-10-16 and this SECTION for the eligible
 23 property for:
 24 **(1) the March 1, 2011, assessment date;**
 25 **(2) the March 1, 2012, assessment date; or**
 26 **(3) both the March 1, 2011, and March 1, 2012, assessment**
 27 **dates.**
- 28 (f) A property tax exemption application filed under subsection (e)
 29 by a qualified taxpayer is considered to have been timely filed.
- 30 (g) ~~If a qualified taxpayer demonstrates in the property tax~~
 31 ~~exemption application filed under subsection (e) or by other means the~~
 32 **county assessor finds** that the eligible property would have qualified
 33 for an exemption under IC 6-1.1-10-16 for ~~the March 1, 2012; an~~
 34 assessment date **described in subsection (e)** if the property tax
 35 exemption application had been filed under IC 6-1.1-11 in a timely
 36 manner for ~~the March 1, 2012; that~~ assessment date:
 37 (1) the property tax exemption for the eligible property shall be
 38 allowed and granted for ~~the March 1, 2012; that~~ assessment date

by the county assessor and county auditor of Marion County
**without need of any further ruling or action by the county
property tax assessment board of appeals of Marion County
or by the Indiana board of tax review; and**

(2) the qualified taxpayer is not required to pay any property
taxes, penalties, or interest with respect to the eligible property for
~~the March 1, 2012, that~~ assessment date.

(h) To the extent the qualified taxpayer has:

(1) paid any property taxes, penalties, or interest with respect to
the eligible property for ~~the March 1, 2011, an~~ assessment date
described in subsection (e); or

(2) paid to redeem the property under IC 6-1.1-24 and
IC 6-1.1-25;

the eligible taxpayer is entitled to a refund of the amounts paid.
Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
claim for a refund filed by an eligible taxpayer under this subsection
before September 1, ~~2013, 2014~~, is considered timely filed. The county
auditor may make a determination that any refund due under this
SECTION shall be paid in two (2) equal annual installments.

~~(i) The exemption allowed by this SECTION shall be applied
without need of any further ruling or action by the county assessor; the
county auditor; or the county property tax assessment board of appeals
of Marion County or by the Indiana board of tax review.~~

~~(j) (i) This SECTION expires July 1, 2017."~~

Renumber all SECTIONS consecutively.

(Reference is to HB 1027 as introduced.)

and when so amended that said bill do pass.

Representative Cherry